

NEW UNNUMBERED PARAGRAPH. The department of corrections shall report to the legislative fiscal bureau on a quarterly basis the current expenditures of the department's various allocations to the district departments of correctional services with a comparison of actual to budgeted expenditures.

NEW UNNUMBERED PARAGRAPH. The department of corrections shall use the department of management's budget system in developing the budget information for the eight district departments of correctional services, and each of the district departments shall be treated as a separate budget unit with each program modality classified as a separate organization code.

NEW UNNUMBERED PARAGRAPH. The department of corrections shall furnish performance measure data designed to enable comparison of this data with historical expenditure information, and shall assist the legislative fiscal bureau in developing information to be used in legislative oversight of all district department programs operated by the department.

Sec. 21. NEW SECTION. 907A.3 REPORT TO LEGISLATIVE FISCAL BUREAU.

The department of corrections shall report to the legislative fiscal bureau on a monthly basis the current number of persons placed on probation or released on parole residing within this state and supervised pursuant to the interstate probation and parole compact.

Sec. 22.

Section 12 of this Act takes effect July 1, 1991.

Approved May 6, 1990

CHAPTER 1248

CHILD DAY CARE REGULATION AND FINANCING

H.F. 2546

AN ACT relating to child day care and the state child and dependent care tax credit, making an appropriation, and providing a retroactive applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I

Section 1. Section 235A.15, subsection 2, paragraph e, Code Supplement 1989, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) To an employee or agent of the department of human services regarding a person who is providing child day care if the person is not registered or licensed to operate a child day care facility.

Sec. 2. Section 237A.20, Code 1989, is amended to read as follows:

237A.20 INJUNCTION.

A person who establishes, conducts, manages, or operates a center without a license or a group day care home without a certificate of registration may be restrained by temporary or permanent injunction. A person who has been convicted of a crime against a person or a person with a record of founded child abuse may be restrained by temporary or permanent injunction from providing unregistered, registered, or licensed child day care. The action may be instituted by the state, a political subdivision of the state, or an interested person.

Sec. 3. Section 692.2, subsection 1, paragraph c, Code Supplement 1989, is amended to read as follows:

c. The department of human services for the purposes of section 232.71, subsection 16, section 237.8, subsection 2, section 237A.5, section 237A.20, and section 600.8, subsections 1 and 2.

DIVISION II

Sec. 4. NEW SECTION. 237A.26 STATEWIDE RESOURCE AND REFERRAL SERVICES.

1. The department shall administer a statewide grant program for child day care resource and referral services. Grants shall only be awarded to community-based nonprofit incorporated agencies and public agencies. Grants shall be awarded to facilitate the establishment of regional resource and referral agencies throughout the state, based upon the distribution of the child population in the state.

2. The department shall provide oversight of and annually evaluate an agency which is awarded a grant to provide resource and referral services to a region.

3. The department shall provide technical assistance to child day care facilities in meeting their insurance coverage needs at a reasonable cost.

4. In consultation with resource and referral agencies, the department shall provide opportunities to child day care facilities for group purchasing of equipment and supplies.

5. An agency which receives a grant to provide resource and referral services shall be encouraged to perform both of the following functions:

a. Organize assistance to family and group day care homes in a three tier approach which concentrates efforts on new providers, moderately experienced providers, and highly experienced providers as three distinct groups.

b. Operate in partnership with both public and private interests and coordinate resource and referral services with existing community services.

6. An agency, to be eligible to receive a grant to provide resource and referral services, must match the grant with financial resources equal to at least twenty-five percent of the amount of the grant. The financial resources may include a private donation, an in-kind contribution, or a public funding source other than a separate state grant for child care service improvement.

7. An agency, to be eligible to receive a grant to provide resource and referral services, must have a board of directors if the agency is an incorporated nonprofit agency or must have an advisory board if the agency is a public agency, to oversee the provision of resource and referral services. The board shall include providers, consumers, and other persons interested in the provision or delivery of child day care services.

8. An agency which receives a child care resource and referral grant may provide all of the following services:

a. Assist families in selecting quality child care. The agency must provide referrals to registered and licensed child day care facilities and may provide referrals to unregistered providers.

b. Assist child day care providers in adopting appropriate program and business practices to provide quality child care services.

c. Provide information to the public regarding the availability of child day care services in the communities within the agency's region.

d. Actively encourage the development of new and expansion of existing child day care facilities in response to identified community needs.

e. Provide specialized services to employers, including the provision of resource and referral services to employee groups identified by the employer and the provision of technical assistance to develop employer-supported child day care programs operated on or near the work site.

f. Refer eligible child day care facilities to the federal child care food programs.

g. Loan toys, other equipment, and resource materials to child day care facilities.

h. Inform child day care facilities regarding technical assistance available from the department in obtaining insurance coverage at a reasonable cost.

i. Assist the department in providing child day care facilities with opportunities for group purchasing of equipment and supplies.

j. Administer funding designated within the grant to provide a substitute caregiver program for registered family and group day care homes.

Sec. 5. CHILD DAY CARE INSURANCE ASSISTANCE.

Pursuant to the requirements of section 237A.26 relating to providing technical assistance to child day care facilities in meeting their insurance needs, the department of human services shall examine the feasibility of establishing a pool with private insurers as a means of providing reasonably priced umbrella insurance coverage of child day care facilities. If establishing a pool is deemed to be feasible, the insurance division of the department of commerce shall assist the department of human services in establishing the pool. If a proposal for an insurance pool is developed, 120 days prior to proposing administrative rules for a pool, the department of human services shall submit a report to the legislative council providing a rationale as to the need to establish the pool.

Sec. 6. RESOURCE AND REFERRAL PROGRAMS, OTHER CHILD CARE ASSISTANCE.

There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 1990, and ending June 30, 1991, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For grants to public agencies and private nonprofit organizations which provide child day care resource and referral programs:

..... \$ 500,000

As a condition, qualification, and limitation of the funds appropriated in this section, a task force is established which shall include representatives of all of the following entities: the department of human services, the child development coordinating council, the department of education, the area education agencies, the cooperative extension service of Iowa state university of science and technology, the state day care advisory committee, and child day care resource and referral agencies. The task force shall develop, and provide for dissemination of, a manual or materials to assist local school districts and communities in conducting a needs assessment for child day care services and in developing a community support structure for meeting needs identified by the assessment.

2. For grants to fund costs relating to child day care start-up, fire safety, and equipment:

..... \$ 760,000

The funds appropriated in this subsection shall be allocated and administered as provided in sections 237A.13 through 237A.18. However, \$50,000 shall be used for start-up grants to child day care facilities located in rural counties with a population of less than 20,000 or in cities with a population of less than 5,000. A child day care program established by a school pursuant to section 279.49 may receive a grant. The order of priority for granting funds appropriated in this subsection is as follows: start-up; fire safety; and equipment. If available, the funds appropriated in this subsection shall be matched with federal funds. The department shall adopt rules to implement this subsection, including a provision that the maximum amount granted to a grantee is \$10,000.

Sec. 7. RECEIPT OF FEDERAL FUNDS.

When unanticipated federal moneys are received which may be used for the purposes of child day care resource and referral programs or child day care start-up grants, the federal moneys shall be used before state moneys appropriated for these purposes are further expended and the federal moneys received shall be considered to be in addition to the amounts of the state appropriations.

DIVISION III

Sec. 8. CHILD DEVELOPMENT EDUCATION ASSESSMENT.

The department of human services shall assess the adequacy of the supply of persons in the state educated in child development and early childhood education who are qualified to provide quality child day care services in the state. The college aid commission shall use the assessment to propose a loan repayment program to assist persons who provide child day care services to attain relevant education objectives. The loan repayment program proposal must

consider making repayable loans available to persons obtaining associate and bachelor degrees in child development or early childhood education. The department shall report its findings, including the commission's loan repayment program proposal, to the general assembly on or before December 1, 1990.

DIVISION IV

Sec. 9. Section 422.12, subsection 2, Code Supplement 1989, is amended by striking the subsection.

Sec. 10. NEW SECTION. 422.12C CHILD AND DEPENDENT CARE CREDIT -- REFUND.

1. The taxes imposed under this division, less credits allowed under sections 422.10 through 422.12B shall be reduced by a child and dependent care credit equal to the following percentages of the federal child and dependent care credit provided in section 21 of the Internal Revenue Code:

a. For a taxpayer with an adjusted gross income of less than ten thousand dollars, seventy-five percent.

b. For a taxpayer with an adjusted gross income of ten thousand dollars or more but less than twenty thousand dollars, sixty-five percent.

c. For a taxpayer with an adjusted gross income of twenty thousand dollars or more but less than twenty-five thousand dollars, fifty-five percent.

d. For a taxpayer with an adjusted gross income of twenty-five thousand dollars or more but less than thirty-five thousand dollars, fifty percent.

e. For a taxpayer with an adjusted gross income of thirty-five thousand dollars or more but less than forty thousand dollars, forty percent.

f. For a taxpayer with an adjusted gross income of forty thousand dollars or more but less than forty-five thousand dollars, thirty percent.

g. For a taxpayer with an adjusted gross income of forty-five thousand dollars or more but less than fifty thousand dollars, twenty percent.

h. For a taxpayer with an adjusted gross income of fifty thousand dollars or more, ten percent.

2. Any credit in excess of the tax liability shall be refunded. In lieu of claiming a refund, a taxpayer may elect to have the overpayment shown on the taxpayer's final, completed return credited to the tax liability for the following taxable year.

3. Married taxpayers who have filed joint federal returns electing to file separate returns or to file separately on a combined return form must determine the child and dependent care credit under subsection 1 based upon their combined adjusted gross income and allocate the total credit amount to each spouse in the proportion that each spouse's respective adjusted gross income bears to the total combined adjusted gross income.

Sec. 11. Section 422.16, subsection 1, unnumbered paragraph 1, Code Supplement 1989, is amended to read as follows:

Every withholding agent and every employer as defined in this chapter and further defined in the Internal Revenue Code, with respect to income tax collected at source, making payment of wages to a nonresident employee working in Iowa, or to a resident employee, shall deduct and withhold from the wages an amount which will approximate the employee's annual tax liability on a calendar year basis, calculated on the basis of tables to be prepared by the department and schedules or percentage rates, based on the wages, to be prescribed by the department. Every employee or other person shall declare to the employer or withholding agent the number of the employee's or other person's personal exemptions and dependency exemptions or credits to be used in applying the tables and schedules or percentage rates. However, no greater number of personal or dependency exemptions or credits may be declared by the employee or other person than the number to which the employee or other person is entitled except as allowed under section 3402(m)(1) of the Internal Revenue Code and as allowed for the child and dependent care credit provided in section 422.12C. The claiming of exemptions or credits in excess of entitlement is a serious misdemeanor.

Sec. 12. RULES.

The department of human services may adopt administrative rules under section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph "b", to implement the section of this Act relating to grants for child day care start-up, fire safety, and equipment. The rules shall be effective immediately upon filing, unless a later date is specified in the rules. The rules shall also be published as a notice of intended action as provided in section 17A.4.

Sec. 13. Section 422.21, unnumbered paragraph 5, Code Supplement 1989, is amended to read as follows:

The department shall provide on income tax forms or in the instruction booklets in a manner that will be noticeable to the taxpayers a statement that, even though the taxpayer may not have any federal or state income tax liability, the taxpayer may be eligible for the federal earned income tax credit or state child and dependent care credit. The statement shall also contain notice of where the taxpayer may check on the taxpayer's eligibility for ~~this credit~~ these credits.

Sec. 14. RETROACTIVE APPLICABILITY.

Sections 9 and 10 of this Act apply retroactively to tax years beginning on or after January 1, 1990.

Approved May 6, 1990

CHAPTER 1249**BOARD OF EDUCATIONAL EXAMINERS' POWERS AND DUTIES**

H.F. 2440

AN ACT relating to the duties of the board of educational examiners, providing for alternative routes to licensing, and defining which persons are teachers for purposes of educational excellence programs.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 235A.15, subsection 2, paragraph e, Code Supplement 1989, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) To the board of educational examiners created under chapter 260 for purposes of determining whether a practitioner's license should be denied or revoked.

Sec. 2. Section 256.7, subsection 13, Code Supplement 1989, is amended by striking the subsection.

Sec. 3. Section 256.7, subsection 15, Code Supplement 1989, is amended by striking the subsection.

Sec. 4. Section 260.1, subsection 4, Code Supplement 1989, is amended to read as follows:

4. "License" means the authority that is given to allow a person to legally serve as a practitioner, a school, an institution, or a course of study to legally offer professional development programs, other than those programs offered by practitioner preparation schools, institutions, ~~or~~ or courses of study, or area education agencies.

Sec. 5. Section 260.2, subsection 13, Code Supplement 1989, is amended by striking the subsection and inserting in lieu thereof the following:

13. Adopt rules to provide for nontraditional preparation options for licensing persons who hold a bachelor's degree from an accredited college or university, who do not meet other requirements for licensure.